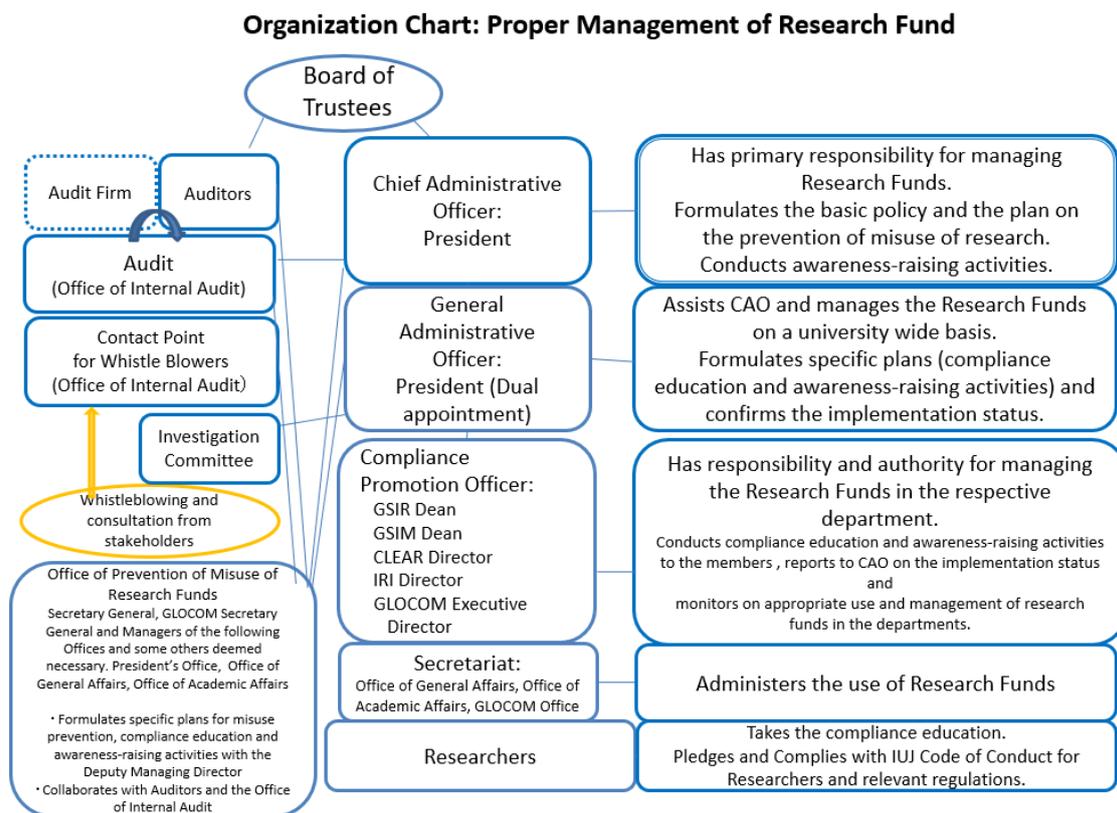


Plan to prevent misuse of research funds at IUJ

April 1, 2022

I. Clarification of Responsibility System (Organization Chart: Proper Management of Research Funds)



II. Establishment of an environment that serves as the basis for proper operation and management

1. Clarify rules, duties, and authorities regarding administrative procedures for research funds.

Disseminate to all people involved in the operation and management of public research funds (hereinafter referred to as "all constituents")

- the "Handbook for Use of Research Funds," which explains the rules and administrative procedures for budget execution in an easy-to-understand manner, and
- the "Organization Chart for Proper Management of Research Funds"

which summarizes the authority and responsibilities of members regarding administrative processing.

2. Establish a contact point to receive reports of misuse of research funds (“whistle-blowing”) from inside and outside the university, and clearly define the system and procedures for investigating injustice.

In the "IUJ Regulations for Proper Management of Research Funds" the system and procedures for investigating injustice shall be clearly defined and made known to all constituents.

In addition, a Counsel/ Contact to receive reports of misuse of research funds will be established as follows.

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3. Conduct compliance education and awareness-raising activities to raise awareness and spread awareness among relevant personnel.

1) Implementation of compliance education

A) Target of compliance education = All constituents

- All full-time faculty members of the university (Professors, Associate Professors, Assistant Professors, Assistant)
- Those who are engaged in research activities at IUJ with a position of Researcher (both full-time and part-time).
- RAs (Research Assistants) and those who are employed using research funds to work on the funded research
- PhD students
- Those who are engaged in research related activities (assist research projects/activities and/or managing research funds) on a full-time basis

B) System and method for implementing compliance education

The General Administrative Officer and the Office of Prevention of

Misuse of Research Funds shall formulate a specific implementation plan for compliance education, and the Compliance Promotion Officer shall provide compliance education to all the constituents described in A) in the following manner:

- a) Conducting face-to-face or online information sessions
 - Using the “Handbook for Use of Research Funds” as a textbook to ensure thorough understanding of the rules for the use of research funds, and raising understanding and awareness of the “Basic Policy on Measures to Prevent Misuse of Research Funds” and “Plan to prevent misuse of research funds.”
 - Conducting the training at the beginning of each fiscal year, aiming for an 80% participation rate. For those who have not attended in the current year, participation in training in the following year will be mandatory. The information session will mainly cover the following topics:
 - IUJ Code of Conduct for Researchers
 - Rules and Procedures for the Use of Research Funds
 - Research Expenditure Management and Audit System
 - Basic policy and plan to prevent misuse of research funds
 - Examples of misuse of research funds and penalties

- b) Provide information via the IUJ website

The following documents will be posted on IUJ website to facilitate access to necessary documents and information. Revision of documents and posting of new information will be carried out as needed throughout the year.

- “Handbook for the Use of Research Funds” and the Annex Tables 1~3 "Types of items that can be paid from research funds and required documents" for each research fund
- Forms required to apply for use of research funds
- Regulations related to research funds

- c) Take the e-learning course

- Requiring all constituents to take the Japan Society for the Promotion of Science's e-Learning Course on Research Ethics and submit a certificate of completion. Newly eligible personnel must take the course within one month of being hired/enrolled (those who have already taken the course within

five years at their previous university, etc. are exempt). After that, it will be mandatory to take the course at least once every five (5) years.

- Aim for 100% attendance rate of all constituents.

C) Ascertaining the level of understanding of compliance education

After the face-to-face or online information sessions, a comprehension check test will be administered to all participants, and those who do not meet a certain score will be asked to repeat the test. The results of the comprehension check test will be submitted to the Chief Administrative Officer, the General Administrative Officer, and the Compliance Promotion Officer, and will also be shared at all Faculty Meetings.

D) Review of compliance education

Based on the results of the comprehension check test, the contents of the information sessions will be reviewed if necessary. At the information sessions in the following year, explanations will focus on the content of questions which received a low percentage of correct answers and explanations will be given to assist all constituents with a full understanding of the contents.

In addition, new notices from the Ministry of Education, Culture, Sports, Science and Technology (MEXT), etc., and explanations of revisions to the University's regulations on the use of research funds and related rules, etc., will be incorporated into compliance education.

E) Measures for those who have not taken compliance education

Attendance of constituents at annual information sessions and e-learning courses will be monitored, and measures will be taken against those constituents who have not attended this mandatory education. These measures may involve (1) not being allocated annual research funds provided by the university, (2) suspension of eligibility for application for research funds provided by the university, and (3) suspension of eligibility for application for public research funds. In addition, disciplinary measures will be taken against those who fail to respond to multiple requests to attend this compliance education.

2) **Submission of a written pledge**

All constituents subject to compliance education will be required to submit a written pledge that they will comply with the university's relevant

regulations, will not misuse research funds. This pledge will also acknowledge that, in the case of misconduct, constituents will be subject to disciplinary action and will have to assume legal responsibility for such misconduct.

3) Conducting awareness-raising activities

A) Activities to be carried out by the Chief Administrative Officer

In April and September of each year, the Chief Administrative Officer will issue a document on the following topics to raise awareness of the need to eradicate fraud:

- Basic Policy and Plan to prevent Misuse of Research Funds (April and September)
- Sharing of cases of misuse of research funds, investigation procedures, and penalties for confirmed fraud (April)
- Dissemination of internal audit results (September)

B) Activities to be carried out by the Compliance Promotion Officer

- Documents issued by the Chief Administrative Officer are explained at faculty meetings in April and September of each year. (For full-time faculty and staff)
- Conduct individual briefings for non-full-time researchers.

C) Activities to be carried out by others

- For RAs and other research assistants who are hired with the use of research funds, the faculty member who hires them should provide the same explanation as noted in (B).
- For PhD students, the PhD Program Director will give the same explanation at the entrance orientation. Thereafter, each student's supervisor will give the same explanation as noted in (B) and provide updates to them in April and September each year.

III. Identifying factors that cause fraud and developing and implementing fraud prevention plans

The Office of Prevention of Misuse of Research Funds will clearly specify the factors that cause fraud and the prevention measures for each risk in the "IUJ Regulations for Proper Management of Research Funds" and will detail and explain specific examples of fraud and effective measures for each risk to all constituents in the compliance education. In addition, when necessary, new factors that may result in injustice will be

identified, and effective prevention plans for those risks will be formulated and implemented.

IV. Appropriate operation and management activities of research funds

Administrative staff members engaged in the operation and management of research funds should be familiar with the procedures and rules for use, understand the status of the execution of research funds by all constituents, and play a role in preventing the occurrence of misconduct. In addition, by sharing information with the Compliance Promotion Officer and the Office of Prevention of Misuse of Research Funds, a review of the factors that cause fraud and the formulation of effective prevention plans are facilitated. In addition, we will appropriately place and receive orders for goods and services in accordance with the rules of the University.

V. Development and implementation of a monitoring system

1. Monitoring system

1) Compliance Promotion Officer:

Monitors the use of research funds by researchers in each department in collaboration with the secretariat (e.g., cases of inappropriate purchase requests).

2) General Administrative Officer:

Monitors the operation and management of the entire institution in collaboration with the Office of Prevention of Misuse of Research Funds based on reports from the Compliance Promotion Officers of each department.

3) Audit by the Office of Internal Audit:

The Office of Internal Audit is positioned as an organization directly under the control of the Chief Administrative Officer and will verify the effectiveness of monitoring from an institution-wide perspective (including verification against 1) and 2), above).

2. Internal audit system

- 1) The Office of Internal Audit (OIA) will audit whether the accounting procedures for research funds are being properly carried out in accordance with the University's Public Research Funds Internal Audit Manual and will also conduct risk approach audits to address the risk of fraud occurring. It will also indicate whether there are inadequacies in the institution's overall management system.

- 2) The audit plan shall be reviewed in accordance with fraud that has been identified and analyzed through past audits and monitoring. This will be done with the objective of preventing any potential fraud in the future. For this purpose, regular exchanges of opinions will be conducted at least twice a year in cooperation with the auditors and the audit corporation. OIA will collaborate with the Office of Prevention of Misuse of Research Funds by exchanging opinions on a regular basis.